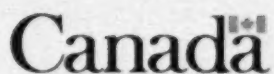


First Quarter of 2015



Protecting the Integrity of the Insolvency System

Protéger l'intégrité du système d'interopérabilité

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Definitions

CCAA: The *Companies' Creditors Arrangement Act* (CCAA) is a federal law allowing insolvent corporations that owe their creditors in excess of \$5 million to restructure their business and financial affairs. CCAA proceedings are carried out under supervision of the courts.

Cross-Border Proceedings: When a proceeding is filed in a foreign jurisdiction where the debtor company has the centre of its main interests, it is referred to as a foreign main proceeding. Proceedings brought before any other court would generally be referred to as foreign non-main proceedings.

North American Industry Classification System (NAICS): The NAICS is an industry classification system that classifies economic units that have similar production processes in the same industry. This is a supply-based or production-oriented economic concept.

Table 1: Total CCAA Proceedings—Domestic

	Volume			+/- Change		12-Month Period Ending		
	Q1 2015	Q4 2014	Q1 2014	Q4 2014 - Q1 2015	Q1 2014 - Q1 2015	03-31-2015	03-31-2014	+/- Change
Total Domestic Proceedings Filed¹	14	7	4	7	10	35	30	5
Filing Affiliates	37	16	2	21	35	73	177	-104
Filed by Publicly-Traded Companies	3	1	0	2	3	6	9	-3
Filed by Privately-Held Companies	11	6	4	5	7	29	21	8
Total Liabilities—Book Value (\$millions)²	\$14,369.377	\$3,456.009	\$263.638	\$10,913.368	\$14,105.739	\$23,324.757	\$2,906.278	\$20,418.480
% of Secured Liabilities	12.92%	51.70%	83.06%			21.91%	42.76%	
% of Unsecured Liabilities	87.08%	48.30%	16.94%			78.09%	57.24%	
Total Assets—Book Value (\$millions)	\$18,492.178	\$701.009	\$185.138	\$17,791.168	\$18,307.040	\$22,221.023	\$3,201.649	\$19,019.374

1. Proceedings filed are counted according to the date when Form 1, *Information Pertaining to the Initial Order*, was filed with the OSB.

2. Deemed trust and contingent liabilities are not included in Total Liabilities.

Table 2: Total CCAA Proceedings—Cross-Border

	Volume			+/- Change		12-Month Period Ending		
	Q1 2015	Q4 2014	Q1 2014	Q4 2014 - Q1 2015	Q1 2014 - Q1 2015	03-31-2015	03-31-2014	+/- Change
Total Cross-Border Proceedings Filed³	0	0	0	0	0	0	0	0
Foreign Main Proceedings	0	0	0	0	0	0	0	0
Foreign Non-Main Proceedings	0	0	0	0	0	0	0	0
Total Liabilities—Book Value (\$millions)⁴	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Total Assets—Book Value (\$millions)	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

3. Proceedings filed are counted according to the date when Form 1, *Information Pertaining to the Initial Order*, was filed with the OSB.

4. Deemed trust and contingent liabilities are not included in Total Liabilities.

Table 3: Total CCAA Proceedings Filed by Province

	Volume			+/- Change		12-Month Period Ending		
	Q1 2015	Q4 2014	Q1 2014	Q4 2014 - Q1 2015	Q1 2014 - Q1 2015	03-31-2015	03-31-2014	+/- Change
Newfoundland and Labrador								
Domestic								
Cross-Border								
Prince Edward Island			1		-1		1	-1
Domestic			1		-1		1	-1
Cross-Border								
Nova Scotia								
Domestic								
Cross-Border								
New Brunswick								
Domestic								
Cross-Border								
Quebec	2	3	2	-1		6	7	-1
Domestic	2	3	2	-1		6	7	-1
Cross-Border								
Ontario	5	2	1	3	4	14	10	4
Domestic	5	2	1	3	4	14	10	4
Cross-Border								
Manitoba							1	-1
Domestic							1	-1
Cross-Border								
Saskatchewan								
Domestic								
Cross-Border								
Alberta	4	1		3	4	7	5	2
Domestic	4	1		3	4	7	5	2
Cross-Border								
British Columbia	3	1		2	3	8	6	2
Domestic	3	1		2	3	8	6	2
Cross-Border								
Northwest Territories								
Domestic								
Cross-Border								
Yukon								
Domestic								
Cross-Border								
Nunavut								
Domestic								
Cross-Border								
Canada	14	7	4	7	10	35	30	5
Domestic	14	7	4	7	10	35	30	5
Cross-Border								

Table 4: CCAA Proceedings Filed by NAICS Economic Sector, Canada⁵

	Volume			+/- Change		12-Month Period Ending		
	Q1 2015	Q4 2014	Q1 2014	Q4 2014 - Q1 2015	Q1 2014 - Q1 2015	03-31-2015	03-31-2014	+/- Change
Agriculture, Forestry, Fishing and Hunting		1		-1		1	1	
Domestic		1		-1		1	1	
Cross-Border								
Mining and Oil and Gas Extraction	6	3		3	6	12	8	4
Domestic	6	3		3	6	12	8	4
Cross-Border								
Utilities								
Domestic								
Cross-Border								
Construction	3			3	3	6	5	1
Domestic	3			3	3	6	5	1
Cross-Border								
Manufacturing		1	1	-1	-1	5	3	2
Domestic		1	1	-1	-1	5	3	2
Cross-Border								
Wholesale Trade							1	-1
Domestic							1	-1
Cross-Border								
Retail Trade	2			2	2	3	1	2
Domestic	2			2	2	3	1	2
Cross-Border								
Transportation and Warehousing							2	-2
Domestic							2	-2
Cross-Border								
Information and Cultural Industries							1	-1
Domestic							1	-1
Cross-Border								
Finance and Insurance	1		1	1		3	2	1
Domestic	1		1	1		3	2	1
Cross-Border								
Real Estate, Rental and Leasing			2		-2		3	-3
Domestic			2		-2		3	-3
Cross-Border								
Professional, Scientific and Technical Services	1	1			1	3	1	2
Domestic	1	1			1	3	1	2
Cross-Border								
Management of Companies and Enterprises							1	-1
Domestic							1	-1
Cross-Border								
Administrative and Support, Waste Management and Remediation Services								
Domestic								
Cross-Border								
Educational Services								
Domestic								
Cross-Border								
Health Care and Social Assistance								
Domestic								
Cross-Border								
Arts, Entertainment and Recreation							1	-1
Domestic							1	-1
Cross-Border								
Accommodation and Food Services		1		-1		1		1
Domestic		1		-1		1		1
Cross-Border								
Other Services (except Public Administration)	1			1	1	1	1	
Domestic	1			1	1	1	1	
Cross-Border								
Public Administration								
Domestic								
Cross-Border								
Canada	14	7	4	7	10	35	31	4
Domestic	14	7	4	7	10	35	31	4
Cross-Border								

5. More than one NAICS code can be reported by debtor companies undergoing CCAA proceedings.